

Year selection boxes

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end year BE SURE TO COMPLETE AND SIGN SIDE 2

Personal information fields: Name, SSN, Address, City, State, ZIP Code

- Questions a-d regarding audit status, filing status, and dependent claims

Instructions for amending Form 540NR and Form 540 2EZ or Forms 540/540A

Table with 3 columns: Description, A. As originally reported/adjusted by the FTB, C. Correct amount

Table with 3 columns: Description, Tax method (TT, FTB 3800, FTB 3803, 7a), Amount

Final tax calculation lines 22-26

Your name:

Your SSN or ITIN:

26a Enter the amount from Side 1, line 26	26a	_____
27 Overpaid tax, if any, as shown on original return or as previously adjusted by the FTB. See instructions	<input checked="" type="checkbox"/> 27	_____
28 Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions	28	_____
29 Use tax payments as shown on original return. See instructions	<input checked="" type="checkbox"/> 29	_____
30 Voluntary contributions as shown on original return. See instructions	<input checked="" type="checkbox"/> 30	_____
31 Subtract line 29 and line 30 from line 28	31	_____
32 AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions	<input checked="" type="checkbox"/> 32	_____
33 Penalties/Interest. See instructions: Penalties 33a _____ Interest 33b _____	<input checked="" type="checkbox"/> 33c	_____
34 REFUND. If line 16, column C is less than line 31, enter the difference. See instructions	<input checked="" type="checkbox"/> 34	_____

Part I Nonresidents or Part-Year Residents Only

Taxable years 2003 and after, enter amounts from your revised Short or Long Form 540NR. Your amended return cannot be processed without this information.

For all **taxable years** attach your revised Short or Long Form 540NR and Schedule CA (540NR).

1 Exemption amount from Short or Long Form 540NR, line 11	1	_____
2 Federal adjusted gross income from Short or Long Form 540NR, line 13	2	_____
3 Adjusted gross income from all sources from Short or Long Form 540NR, line 17	3	_____
4 Itemized deductions or standard deduction from Short or Long Form 540NR, line 18	4	_____
5 California adjusted gross income from Short or Long Form 540NR, line 32	5	_____
6 Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 41	6	_____
7 Special credits (from Long Form 540NR, lines 58, 59, or 60) and nonrefundable renter's credit from Short and Long Form 540NR, line 61 (Combine)	7	_____
8 Alternative minimum tax from Long Form 540NR, line 71	8	_____
9 Mental Health Services Tax (tax years 2005 and after) from Long Form 540NR, line 72	9	_____
10 Other taxes and credit recapture from Long Form 540NR, line 73	10	_____

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. _____

2 Are you filing this Form 540X to report a final federal determination? Yes No
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explanation and Attachments. Explain your changes below. Attach a separate sheet if needed (see instructions).

Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.
- List of supporting documents you have attached.

Attach:

- Revised California tax return including all forms and schedules.
- Include federal schedules if you made a change to your federal return.
- Documents supporting each change, such as corrected W-2s, 1099s, K-1s, escrow statements, court documents, contracts, etc.

Be sure to include your name and SSN or ITIN on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete.

Your signature	Spouse's/RDP's signature (if filing jointly, both must sign)	Daytime phone number (optional)
X	X	() _____
Paid preparer's signature (<i>declaration of preparer is based on all information of which preparer has any knowledge</i>)		Date _____
		<input checked="" type="checkbox"/> Paid preparer's SSN/PTIN
Firm's name (or yours if self-employed)	Firm's address	<input checked="" type="checkbox"/> FEIN

Where to File Form 540X

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.
If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**
If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**